

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13–501.

- (a) In this subtitle the following words have the meanings indicated.
- (b) “Tax Court” means the Maryland Tax Court.
- (c) (1) “Tax determining agency” means a governmental unit of the State that is authorized to make the final decision or determination or issue the final order about a tax issue within the jurisdiction of the Tax Court, before the decision may be appealed to the Tax Court.
- (2) “Tax determining agency” includes a property tax assessment appeal board.

[\[Previous\]](#)[\[Next\]](#)